



Don H. Berg, Manager

**Idaho Legislative Services Office  
Legislative Audits Division**

**SUPERINTENDENT OF PUBLIC INSTRUCTION  
DEPARTMENT OF EDUCATION  
90 DAY FOLLOW-UP**

On July 25, 2008, the Legislative Services Office released a Management Report for the Superintendent of Public Instruction, Department of Education for fiscal years 2005, 2006, and 2007. The Department was contacted on October 2, 2008, and this report addresses how the Department has responded to the three findings and recommendations contained in that report.

**FINDING #1**

Salaries and wages charged to the Special Education Grant are not properly documented as required by federal regulations.

**We recommended that the Department properly document all payroll costs by preparing semiannual certifications for employees who work solely on one federal grant program, and require detailed time sheets for those employees who work on multiple activities.**

**AUDIT FOLLOW-UP**

All employees are now recording all activities on their time sheets. This is also a Department policy and complies with federal grant regulations.

**STATUS**

**Closed**

**FINDING #2**

Interest of nearly \$4.9 million was not properly coded to the Public Education Stabilization Fund as required by Idaho Code.

**We recommend that the Department evaluate the financial monitoring procedures to ensure that all transaction cycles and events are included and that these procedures are followed.**

**AUDIT FOLLOW-UP**

The Department has implemented procedures to ensure that interest is properly coded in accordance with Idaho Code. We confirmed that interest is now properly coded.

**STATUS**

**Closed**

**FINDING #3**

Access to sensitive teacher certification information is not properly secured.

**We recommended that the Department evaluate and adjust the access level of employees who use the electronic document system and limit the rights to delete and modify files as appropriate. We also recommended that employees who handle and record payments have read only access, and that all access levels are periodically evaluated and adjusted as necessary. We also suggested that certification documents be properly stored until destroyed.**

**AUDIT FOLLOW-UP**

The Department's IT section has implemented procedures to control access to sensitive teacher information and the teacher certification section has implemented procedures to properly handle teacher certification documents.

**STATUS**

**Closed**